

For: State and County Offices

**Properly Establishing an Estate in the
Service Center Information Management System (SCIMS)**

Approved by: Deputy Administrator, Farm Programs



1 Overview

A Background

It has been discovered by the National Office that in many instances, estates (entity type 06) are not being properly loaded in the SCIMS database. Estates, as well as revocable trusts and limited liability companies (LLC's) can be loaded in SCIMS as a business, using **either** a customer's Social Security number (SSN) **or** Federal employer identification (tax ID) number.

B Purpose

This notice instructs and clarifies the proper procedure for loading an estate (entity type 06) into SCIMS using either the deceased customer's SSN or the estate's Federal employer identification (tax ID) number.

C Contact

Direct questions about this notice to Mike Sienkiewicz, Program Specialist, at 202-720-8959.

2 Properly Establishing an Estate in SCIMS

A Loading an Estate in SCIMS

Estates have the option of using either the deceased customer's SSN or the estate's Federal employer identification (tax ID) number, depending on State law, when establishing or revising their respective records in SCIMS. Based on which option an estate elects, the following 2 distinct and different procedures shall be followed when loading or revising the deceased customer's records in SCIMS.

Disposal Date	Distribution
October 1, 2003	State Offices; State Offices relay to County Offices

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2 Properly Establishing an Estate in SCIMS (Continued)

A Loading an Estate in SCIMS (Continued)

If a deceased customer is currently loaded in SCIMS as an individual with:

- a SSN and an election is made to use the respective SSN to establish an estate, then the **existing** record is simply updated to a business in SCIMS using the applicable SSN
- respective SSN and an election is made to use a Federal employer identification (tax ID) number for that estate, then a **complete new** record shall be loaded in SCIMS as a business for that estate and submitted.

Note: Records that exist in SCIMS for the deceased customer using their SSN must be unlinked from the database according to 1-CM, paragraph 195.

B County Office Action

County Offices shall follow the instructions in this notice to ensure that estates are properly established in SCIMS.